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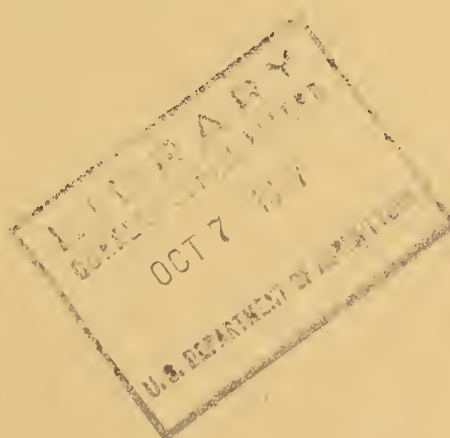
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Revised

ASSEMBLY OF DATA FOR REPORTING OBLIGATIONS FOR PERSONAL
SERVICES FOR THE FORM 3 REPORT

- I. GENERAL: Considerable difficulty now exists in determining the actual obligations for personal services for the Form 3 report covering the calendar month. This is due largely to the new Pay Act and to the delayed pay plan, coupled with the fact that the Form 3 report requires that obligations be reported for a full month.
- II. REPORTING PROCEDURES: Analyze the allotment accounts for objective classification 01 to determine the period or periods for which pay rolls were recorded as audited vouchers. To the amount of audited vouchers recorded should be added the obligations for the remainder of the month. In other words, if the pay rolls during the last pay period within a month were recorded, it will be necessary to include in the obligations reported the estimated amount of the pay roll for the remaining days in the month; if the pay rolls for the last pay period in the month were not recorded, then the obligation should be obtained from the Pay Roll Unit, which together with the estimate for the remaining days in the month, should be included in the obligations reported.

To illustrate: Assuming that the allotment accounts for July 1945 show that the pay roll for the period ending July 14 was recorded as an audited voucher, there should be added to this amount in the obligations reported the total of the pay roll for the period ending July 28, plus an estimate for the remaining 2 days of the month (Sundays are to be excluded from these calculations for obligation reporting purposes). Therefore, the estimate to be reported for the month of July would be equivalent to 1/6 of the amount of the pay roll for the period ending July 28.

This procedure shall apply to the reporting of 01 obligations as provided by Finance Instructions 519.2 and 519.6.



Fund Accounting
Reports

